

March 7, 1975

75-32
LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Stephen E. Emerine
Pima County Assessor
Courthouse
Tucson, Arizona 85701

Re: Junior League of Tucson, Inc.

Dear Mr. Emerine:

This office has been requested by Pima County Attorney Dennis DeConcini to advise you regarding an inquiry from John C. Haynes, Jr., attorney for the Junior League of Tucson, Inc., concerning the qualification of the Junior League of Tucson, Inc., for an exemption from property taxation as property of an educational association or institution used for educational purposes. It is our conclusion that the Junior League of Tucson, Inc., does not qualify for an exemption.

Very truly yours,

BRUCE E. BABBITT
The Attorney General

MICHAEL M. SOPHY
Special Assistant
Attorney General

MMS:gs
cc: Dennis DeConcini, Esq.

R 75-35
Bruce E. Babbitt
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January 22, 1975

Mr. Stephen E. Emerine
Pima County Assessor
Courthouse
Tucson, Arizona 85701

Re: Property Tax Exemption for
Junior League of Tucson, Inc.

Dear Mr. Emerine:

In order to answer the question that the County Attorney of Pima County has referred to the Attorney General concerning the requested property tax exemption of the property of the Junior League of Tucson, Inc., we need some additional information concerning the use of the property. The legal description of the property is as follows:

The East 11 feet of the North 150 feet of Lot 1 and the West 105.5 feet of the North 150 feet of Lot 2 in Block 28 of Mitman Addition, Pima County, Arizona, according to the Map or Plat thereof of record in the office of the County Recorder of Pima County, Arizona, in Book 4 of Maps and Plats at page 43 thereof

The test of the educational exemption established by A.R.S. § 42-271 is use. The buildings and facilities must be used for education and not used or held for profit.

In order to evaluate this claim of exemption, we should have a complete description of the uses of the building broken down to show the amount of time and the portion of the building that is used for meetings, for instruction, for social functions, and for whatever other uses the

Mr. Stephen E. Emerine
Pima County Assessor
January 22, 1975
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property has been subject to during the last year.
In order to establish the use is non-profit, we should
have a statement of the income and expenses of the
building operation for the past year.

As soon as we receive this information, we shall
evaluate it and render an opinion on the question
of whether or not this Junior League property qualifies
for the property tax exemption for educational uses.

Very truly yours,

BRUCE E. BABBITT
The Attorney General

JAMES D. WINTER
Assistant Attorney General

JDW:eb